

## असाधारण

## **EXTRAORDINARY**

भाग II—खण्ड 3—उप-खण्ड (ii)
PART II—Section 3—Sub-section (ii)
प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

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NEW DELHI, THURSDAY, MAY 11, 2000/VAISAKHA 21, 1922

वित्त मंत्रालय

( राजस्व विभाग )

(केन्द्रीय प्रत्यक्ष कर बोर्ड )

अधिसूचना

नई दिल्ली, 11 मई, 2000

धन-कर

का.आ. 458( अ ).— केन्द्रीय प्रत्यक्ष कर बोर्ड, धन-कर अधिनियम, 1957 (1957 का 27) की धारा 46 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए धन-कर नियम, 1957 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :—

इन नियमों का संक्षिप्त नाम धन-कर (पहला संशोधन) नियम, 2000 है।

ये राजपत्र में प्रकाशन की तारीख की प्रवृत्त होंगे।

धन-कर नियम, 1957 के परिशिष्ट में प्ररूप सं. डब्ल्यू टी एस-ख क में,---

(i) शुद्ध धन की विवरणी से संबंधित प्ररूप ख क से पहले निम्नलिखित पावती अंत:स्थापित की जाएगी, अर्थात् :—

आयकर विभाग	पावती	डब्ल्यू० टी० एस०-ख कं
क. स्थायी लेखा सं०/जी०आई०आर० सं०	(निर्धारिती द्वारा दो प्रतियों	
	में भरा जाने के लिए) (इब्ल्यू०टी०एस०-खक)	बार्ड/सर्किल/रेंज
नाम (स्पष्ट अक्षरों में) (पहले उपनाम व्यष्टि के मामले में)	**	मूल्यांकन की तारीख 3 1 - 0 3
		निर्धारण वर्ष
पता (स्पष्ट अक्षरों में) (निवास/कम्मनी के मामले में/पंजीकृत	'कार्यालय)	
	+++++++	+++++++++++++++++++++++++++++++++++++++
		<del>┤┤┼┤┼┼┼┼┼┼┼┼┼</del>
	पिन	टेलीफोन
*प्रास्थिति :		व्यष्टि/हि॰अवि॰कुटु॰/कम्पनी
कृपया बताएं निवासी (01)/निवासी लेकिन साधारण तौर पर	• •	
*क्या आप एक हिन्दु अविभक्त कुटुम्ब हैं जिसके कम से कर	। एक सदस्य के पास इस निर्धारण वर्ष में	कर योग्य शुद्ध धन है? हो नहीं
*क्या आप भारत के नागरिक हैं ?		हो नहीं
(*जो लागू नहीं हो उसे काट दें)		
ख. विवरणी में प्रकटित शुद्ध धन		
धन की विशिष्टियां :		
1. अचल सम्पत्ति का कुल मूल्य (विवरणी की मद क 2	)	रु०
2. चल सम्मति का कुल मूल्यं (विवरणी की मद ख 2)	· · · · · · · · · · · · · · · · · · ·	70
<ol> <li>भागीदार या सदस्य के रूप में किसी फर्म या व्यक्तिये</li> <li>शुद्ध धन (1+2+3)</li> </ol>	। के संगम का आस्तिया म धारत हित के	**************************************
<ol> <li>शुद्ध धन (1+2+3)</li> <li>सौ रु० के निकटतम गुणांक में पूर्णांकित शुद्ध धन</li> </ol>		₹0
(शब्दों में)		· · · · · · · · · · · · · · · · · · ·
ग. कर्रों का विवरण	<del></del> कर	ब्याज जोड़
<ul> <li>(i) प्रकट की गई सम्पत्ति पर कर तथा ब्याज, यदि कोई ह</li> </ul>		40 40
(ii) घटाइए स्वतः निर्धारण पर संदत्त कर तथा ब्याज, यदि		
(क) रकम	ह०	£0
(ख) संदाय की तारीख	<del></del>	
(ग) बैंक और शाखा का नाम	£0	₹0
(iii) क∨ब्याज : संदेय		
देय प्रतिदाय	₹0	₹0
घ. विवरणी के साथ लगाए गए दस्तावेजीं/विवरणों की स	रूची	पृष्ठों की संख्या
1. चालान का तीसरा हिस्सा		
(क) स्वतः निर्धारण पर संदत्त कर/ब्याज		
(ख) अन्य		
2. अन्य (कृपया विनिर्दिष्ट करें)		
(番)		
(¶) ————————————————————————————————————		
(E)		
(종)		
3. साथ में लगाए गए दस्तावेजों/विवरणों इत्यादि के पृष		
( शब्दों में	)	Coffed & Training
तारीख	_	निर्धारिती के हस्ताक्षर————————————————————————————————————
		(30)
ङ. आयकर कार्यालय में भरे जाने के लिए	गां और संज्ञानक पापन करा ।	
नीचे दिए गए ब्यौरे के अनुसार धनकर की एक विव प्राप्ति सं० तारीख-		करने वाले पदधारी के हस्ताक्षर
	नाम	
स्राम्प	नाम	بالمراجة عليه دينته مربع بحر لنبط لولن كالمراجعة برسا معن وجور ينبيه وليد ينهم وينيه منت ومن عام ليبيا .

(ii) प्ररूप ख क के आरंभिक भाग में
(क) मद सं. २ और उससे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित रखा जाएगा, अर्थात् :—
''2. निर्धारण वर्ष ं ;
(ख ) मद सं. 3 और उससे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित रखा जाएगा, अर्थात् :—
''3. मूल्याकन तारीख 3 1 0 3 0
(ग ) मद सं. 4 और उससे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित रखा जाएगा, अर्थात् :—
''4. मूल विवरणी फाइल करने की तारीख,
(iii) करों के विवरण से संबंधित भाग 2 में,—
(क) मद 4 और उससे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित रखा जाएगा, अर्थत् :—
''संदाय की तारीख ,''
(iv) सत्यापन में ''19'' अंक का लोप किया जाएगा;

[अधिसूचना सं. 11365/फा. सं. 142/2/2000-टी पी एल(पार्ट)]

एस .बालासुब्रामणियन, अवर सचिव

पाद टिप्पणी: —मूल नियम का. नि. आ. सं. 3384 तारीख 18-10-1957 द्वारा प्रकाशित किए गए थे और इनमें संशोधन का. आ. 918 (अ) तारीख 22-10-98 के अंतर्गत प्रकाशित अधिसूचना द्वारा किया गया था।

## MINISTRY OF FINANCE

(Department of Revenue)

# (CENTRAL BOARD OF DIRECT TAXES)

#### **NOTIFICATION**

New Delhi, the 11th May, 2000

#### **WEALTH-TAX**

S. O. 458 (E).—In exercise of the powers conferred by section 46 of the Wealth-tax Act, 1957 (27) of 1957), the Central Board of Direct Taxes hereby makes the following rules further to amend the Wealth-tax Rules, 1957, namely:-

These rules may be called the Wealth-tax ( First

Amendment) Rules, 2000.

They shall come into force on their publication in the Official Gazette.

In Appendix to the Wealth-tax Rules, 1957, in Form No. WTS-BA,-

(i) before FORM BA relating to return of net wealth, the following acknowledgement shall be inserted, namely:-

Address (Block letiers) (Residential/Registered Office in the case of company)    Telephone	INCOME-TAX DEPARTMENT	ACKNOWLEDGEMEN	IT ,	WTS-BA
Address (Block letiers) (Residentlat/Registered Office in the case of company)  *Status:  *Status:  *Status:  *Status:  *State Whether: Resident (01)/Resident but not Ordinarily Resident (02)/Non-Resident(03).  *Are you an HUF whose alleast one member has taxable net wealth for this Assessment Year?  *Are you as chizen of india?  *Statice out Not Applicable)  B. NET WEALTH DISCLOSED IN THE RETURN Particulars of Wealth:  1. Aggregate value of immovable property (Item 82 of the Return)  2. Aggregate value of immovable property (Item 82 of the Return)  3. Aggregate value of immovable property (Item 82 of the Return)  4. Net Wealth (1+2+3)  5. Net Wealth (1+2+3)  5. Net Wealth as rounded off. In the nearest multiple of one hundred rupees (in words Rs.  C. STATEMENT OF TAXES  (ii) Tax and Interest, if any on, Wealth displosed (iii) Less: Tax and Interest, if any paid on Self-Assessment (a) Amount (b) Date of payment (c) Name of Bank & Branch (d) Name of Bank & Branch (e) Name of Bank & Branch (f) Name of Bank & Branch (g) Tax/Interest Payable  Refund due  D. LIST OF DOCUMENTS/TATEMENTS ATTACHED TO THE RETURN  1. Triplicate Portion of Chellans (a) Tax/Interest Payable (b) Others (c) Others (c) Others (c) Others (c) Others (Please specify) (a) (b) (c) (c) (d) (e) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	A. PAN/GIR NO.	assessee in duplicate)	Ward/Çircle/Range	
*Status:  *Are you an HUF whose atleast one member has taxable net wealth for this Assessment Year?  *Are you a chizen of India?  *Yes No  *Yes No  *Yes No  *Yes No  *Yes No  *Yes No  **Are you a chizen of India?  *Yes No  **Re.  **Re.	Name (Block letters) (Surname First in the	case of Individual)		1 0 3
*Status:  State Whether: Resident (01)/Resident but not Ordinarily Resident (02)/Non-Resident(03).  *Are you an HUF whose atleast one member has taxable net wealth for this Assessment Year?  *Are you a citizen of India?  (*Strike out Not Applicable)  B. NET WEALTH DISCLOSED IN THE RETURN Particulars of Weslth:  1. Aggregate value of immovable property (item A2 of the Return)  2. Aggregate value of immovable property (item B2 of the Return)  3. Aggregate value of interest held in the assets of a firm or Association of persons  3. Aggregate value of therest held in the assets of a firm or Association of persons  4. Net Wealth (1+2+3)  5. Net Wealth as rounded off to, the nearest multiple of one hundred rupees  (in words Rs.  C. STATEMENT OF TAXES  (ii) Tax and interest, if any paid on Self-Assessment  (a) Amount  (b) Date of payment  (c) Name of Bank & Branch  (d) Tax/Interest: Payable  Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN  1. Triplicate Portion of Challans  (a) Tax/Interest: Payable  Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN  1. Triplicate Portion of Challans  (a) Tax/Interest and Interest, if any paid on Self-assessment  (b) Others  2. Others (Please specify)  (e)  (f)  (g)  (h)  (g)  3. Total number of sheets of documents/Statements.etc. attached (in figures)  (in words  (h) Signature of the assessee  (Name:  (Name:  E. TO BE FILLED IN BY: INCOME TAX OFFICE  Received one Return of Wealth and enclosures as per details given  Receipt No.  Date.  Signature of receiving Official	Address (Block letters) (Residential/Registe	ered Office in the case of cor	пралу)	
State Whether: Resident (01)/Resident but not Ordinarily Resident (02)/Non-Resident((03)  "Are you an HUF whose alleast one member has taxable net wealth for this Assessment Year?  Yes No  Yes No  Yes No  Yes No  Yes No  Resident (02)/Non-Resident (03)  Yes No  Resident (02)/Non-Resident (03)  Yes No  Resident (03)  Resident (04)  Resident (02)/Non-Resident (03)  Yes No  Resident (03)  R		PIN:	Telephone	
*Are you an HUF whose atleast one member has taxable net wealth for this Assessment Year?  *Are you a citizen of India?  *(*Strike out Not Applicable)  *B. NET WEALTH DISCLOSED IN THE RETURN Particulars of Wealth:  1. Aggregate value of immovable property (item A2 of the Return)  2. Aggregate value of immovable property (item B2 of the Return)  3. Aggregate value of immovable property (item B2 of the Return)  4. Net Wealth (1+2+3)  5. Net Wealth as rounded of Lio jhe nearest multiple of one hundred rupees  (in words Rs.  C. STATEMENT OF TAXES  (i) Tax and interest, if any on Wealth disclosed  (ii) Less: Tax and interest, if any paid on Self-Assessment  (a) Amount  (b) Date of payment  (c) Name of Bank & Branch  (c) Name of Bank & Branch  Rs.  (iii) Tax/Interest: Payable  Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN  1. Triplicate Portion of Challans  (a) Tax/Interest paid on Self-assessment  (b) Others  (c) Others (Please specity)  (a)  (b)  (c)  (d)  (e)  (d)  (e)  (d)  (e)  (f)  (D)  Signature of the assessee  (Name:  E. TO BE FILLED IN BY: INCOME:TAX OFFICE  Received one Return of Wealth and enclosures as per details given  Receipt No.  Date.  Signature of receiving Official	•			ndividual/HUF/Company
Particulars of Wealth:  1. Aggregate value of immovable property (item A2 of the Return)  2. Aggregate value of movable property (item B2 of the Return)  3. Aggregate value of interest held-in-the assets of a firm or Association of persons as a partner or membrithereof (item C2 of the Return)  4. Net Wealth (1+2+3)  5. Net Wealth as rounded off.to the nearest multiple of one hundred rupees (in words Rs.  C. STATEMENT OF TAXES  C. STATEMENT OF TAXES  Tax Interest Total  (ii) Tax and interest, if any paid on Self-Assessment  (a) Amount  (b) Date of payment  (c) Name of Bank & Branch  (iii) Tax/interest: Payable  Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN  1. Triplicate Portion of Challans  (a) Tax/interest paid on Self-assessment  (b) Others  2. Others (Please specify)  (c)  (d)  (g)  3. Total interest and interest, if any paid on Self-assessment  (h) Ditters  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Ditters (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)  Tax/interest Portion of Self-assessment  (h) Others  C. Others (Please specify)  (g)	*Are you an HUF whose atleast one memb *Are you a citizen of India?		• • •	
2. Aggregate value of movable property (flem B2 of the Return) 3. Aggregate value of interest held In the assets of a firm or Association of persons as a partner or membr thereof (flem C2 of the Return) 4. Net Wealth (1+2+3) 5. Net Wealth as rounded of Lto the nearest multiple of one hundred rupees (in words Rs.  C. STATEMENT OF TAXES (i) Tax and interest, if any on Wealth disclosed (ii) Less: Tax and interest, if any paid on Self-Assessment (a) Amount (b) Date of payment (c) Name of Bank & Branch (iii) Tax/Interest: Payable Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN 1. Triplicate Portion of Challans (a) Tax/Interest paid on Self-assessment (b) Others 2. Others (Please specify) (a) (b) (c) (d) (a) (b) (c) (d) (a) (b) (c) (d) (d) (e) (d) (e) (f) (f) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g	Particulars of Wealth :			
3 Aggregate value of interest held in the easets of a firm or Association of persons as a partner or membr thereof (firm C2 of the Return) 4. Net Wealth (1+2+3) 5. Net Wealth as rounded of L to the nearest multiple of one hundred rupees (in words Rs.  C. STATEMENT OF TAXES  Tax Interest (ii) Tax and interest, if any on Wealth disclosed (iii) Less: Tax and interest, if any paid on Self-Assessment (a) Amount (b) Date of payment (c) Name of Bank & Branch Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN Triplicate Portion of Challans (a) Tax/interest paid on Self-assessment (b) Others 2. Others (Please specify) (a) (b) (c) (c) (d) (e) 3. Total number of sheets of documents/Statements etc. attached (in figures) (in words  Date  Signature of the assessee (Name.  Signature of receiving Official		•		
4. Net Wealth (1+2+3) 5. Net Wealth as rounded of Lto the nearest multiple of one hundred rupees (in words Rs.  C. STATEMENT OF TAXES  Tax Interest (i) Tax and Interest, if any on Wealth disglosed (ii) Less: Tax and Interest, if any paid on Self-Assessment (a) Amount (b) Date of payment (c) Name of Bank & Branch (iii) Tax/Interest: Payable Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN 1. Triplicate Portion of Challans (a) Tax/Interest paid on Self-assessment (b) Others 2. Others (Please specify) (c) (c) (d) (e) 3. Total number of sheets of documents/Statements etc. attached (in figures) (in words  Date  Signature of the assessee (Name)  E. TO BE FILLED IN BY INCOME TAX OFFICE Received one Return of Wealth and enclosures as per details given Receipt No  Date  Signature of receiving Official	3. Aggregate value of litterest held in the	essets of a firm or Associati	· · ·	
(in words Rs	4. Net Wealth (1+2+3)			
(ii) Tax and Interest, if any on Wealth disclosed  Rs.		est multiple of one hundred r	upees Rs.	
(ii) Less: Tax and interest, if any paid on Self-Assessment  (a) Amount (b) Date of payment (c) Name of Bank & Branch (iii) Tax/interest: Payable Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN  1. Triplicate Portion of Challans (a) Tax/interest paid on Self-assessment (b) Others  2. Others (Please specify) (a) (b) (c) (d) (e)  3. Total number of sheets of documents/Statements etc. attached (in figures) (in words  Date  Signature of the assessee (Name)  E. TO BE FILLED IN BY INCOME TAX OFFICE Received one Return of Wealth and enclosures as per details given Receipt No.  Date  Signature of receiving Official				
(b) Date of payment (c) Name of Bank & Branch (di) Tax/Interest: Payable Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN 1. Triplicate Portion of Challans (a) Tax/Interest paid on Self-assessment (b) Others 2. Others (Please specify) (a) (b) (c) (d) (e) 3. Total number of sheets of documents/Statements etc. attached (in figures) (in words  Date  Signature of the assessee (Name:  E. TO BE FILLED IN BY INCOME TAX OFFICE Received one Return of Wealth and enclosures as per details given Receipt No.  Date  Signature of receiving Official	- · · · · · · · · · · · · · · · · · · ·			J
(iii) Tax/Interest: Payable Refund due  D. LIST OF DOCUMENTS/STATEMENTS ATTACHED TO THE RETURN  1. Triplicate Portion of Challans (a) Tax/Interest paid on Self-assessment (b) Others  2. Others (Please specify) (a) (b) (c) (d) (e)  3. Total number of sheets of documents/Statements etc. attached (in figures) (in words  Signature of the assessee (Name:  E. TO BE FILLED IN BY INCOME TAX OFFICE Received one Return of Wealth and enclosures as per details given Receipt No.  Date.  Signature of receiving Official	(b) Date of payment	Re.		
1. Triplicate Portion of Challans (a) Tax/interest paid on Self-assessment (b) Others  2. Others (Please specify) (a) (b) (c) (d) (e) (e) (line words	(iii) Tax/Interest : Payable			
1. Triplicate Portion of Challans (a) Tax/interest paid on Self-assessment (b) Others 2. Others (Please specify) (a) (b) (c) (d) (e) (d) (e) (for a specify)  3. Total number of sheets of documents/Statements etc. attached (in figures) (in words (Name) (Name) (Name) (Name) (Signature of the assessee (Name) (Na	D. LIST OF DOCUMENTS/STATEMENTS	ATTACHED TO THE RETUR	N	No of Shoots
(a) (b) (c) (d) (e)  3. Total number of sheets of documents/Statements etc. attached (in figures) (in words    Date	(a) Tax/interest paid on Self-assessme (b) Others	ent		
(d) (e)  3. Total number of sheets of documents/Statements etc. attached (in figures) (in words	(a) (b) :			田
(in words)  Date	(d)		auroe)	<u> </u>
Signature of the assessee			·	
Received one Return of Wealth and enclosures as per details given  Receipt No		Signatu	45.5	
receiving Official	Received one Return of Wealth and enclose	ures as per detalls given	Signature of	
	•	The state of the statement of the statem	receiving Official	
Stamp Name Note: The figures in this Acknowledgement Form should be the same as the corresponding figures in the Return Fo		Form should be the same as 1		the Return Form

(ii)	In the FORM BA, in the opening portion,-				
	(a) for Item No.2 and the entries relating thereto, the following shall be substituted, namely:-				
"2.	Assessment Year ";				
	(b) for Item No.3 and the entries relating thereto, the following shall be substituted, namely:-				
"3.	Valuation Date 3 1 - 0 3 - ";				
	(c) for Item No.4 and the entries relating thereto, the following shall be substituted, namely:-				
"4.	Date of filing of original return.  ";				
(iii)	in PART II relating to STATEMENT OF TAXES,-				
	(a) in item 4 and the entries relating thereto, the following shall be substituted, namely:-				
"Date	of Payment				
(iv)	in the Verification, the figure "19" shall be omitted.				

[Notification No. 11365/F. No. 142/2/2000-TPL(Pt.)]

S. BALASUBRAMANIAN, Under Secy.

Foot Note: The Principal rules were published by vide S.R.O. No. 3384 dated 18-10-1957 and last amended by notification published under S.O. 918(E) dated 22-10-98.